<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>62101</td>
<td>APPRAISER FEES – Payments made to a licensed appraiser who is hired for a professional valuation of property owned by the University (ex: artwork or real estate)</td>
</tr>
<tr>
<td>62102</td>
<td>CONSULTANT AND PROFESSIONAL SERVICE - Contracts with recognized professionals such as lawyers, doctors, accountants, consultants, independent contractors, athletic officials, concert bands, hired musicians, entertainers, cable TV, etc. - including travel, meals, and lodging for these professionals. Watch for possible non-resident.</td>
</tr>
<tr>
<td>62104</td>
<td>INSURANCE AND BONDS - FIXED</td>
</tr>
<tr>
<td>62104A</td>
<td>INSURANCE AND BONDS - NON-FIXED COSTS</td>
</tr>
<tr>
<td>62106</td>
<td>LABORATORY TESTING – Payments made for laboratory services provided by off-campus organizations.</td>
</tr>
<tr>
<td>62107</td>
<td>LAUNDRY – Payments made to launder clothes or linens.</td>
</tr>
<tr>
<td>62115</td>
<td>PHOTOGRAPHIC SERVICES – Payments made for photographic services, including the production of prints and slides from exposed film.</td>
</tr>
<tr>
<td>62116</td>
<td>MEDICAL SERVICES – Payments made to an external physician or other suppliers or providers of medical or health care services.</td>
</tr>
<tr>
<td>62127</td>
<td>OTHER LEGAL SERVICES</td>
</tr>
<tr>
<td>62132</td>
<td>FIRE SUPPRESSION SERVICES</td>
</tr>
<tr>
<td>62134</td>
<td>HONORARIUMS/SPEAKERS - Speakers who present workshops &amp; lectures – - not including their reimbursement of travel, meals, and lodging. Watch for possible non-resident.</td>
</tr>
<tr>
<td>62135</td>
<td>CONSULTING SERVICES – TRAINING – Training Payments made to external providers for training purposes.</td>
</tr>
<tr>
<td>62136</td>
<td>IT CONSULTING &amp; PROF SERVICES – Information Technology Services Payments made for web design or maintenance to an external provider.</td>
</tr>
<tr>
<td>62143</td>
<td>SECURITY PROTECTION – Payments made to provide security service for University buildings and grounds, armored car service or special events.</td>
</tr>
<tr>
<td>62144</td>
<td>NETWORKING SERVICES</td>
</tr>
<tr>
<td>62145</td>
<td>OSP SEMINAR EXPENSES</td>
</tr>
</tbody>
</table>
62160 BACKGROUND CHECKS – Payments for background checks conducted on potential employees.

62164 PERFORMANCE FEES – expenditures for concerts and other entertainment functions.

62165 TEMPORARY SERVICES – Expenditures for short-term personnel services provided on a contractual basis by an outside firm. Such persons are not employees of the University.

62172 COMPUTER PROCESSING

62173 COMPUTER PROCESSING SERVICES - MSU Computing Center Only

62174 DATA NETWORK

62182 MISC. INFORMATION SYSTEMS SERVICE – Non-Dept. of Admin.

62186 HAZARDOUS WASTE DISPOSAL – Payment to an outside vendor for disposal of items that are hazardous in nature and/or require specialized services not covered by normal sanitation service provider.

62190 PRINTING/PUB & GRAPHICS

62191 OFF CAMPUS PRINTERS - Printing expenditures to an external provider

62192 GRAPHIC ARTS SERVICES – Payment to an external provider of graphics (i.e. monograms, embroidery, embossing, nametags)

62198 CAMPUS SERVICES - Services performed by university operations such as Printing Services, Motor Pool, ERL, Facility Services (non-repairs), etc.

SUBCONTRACTS
621471 Subcontract Payments less than $25,000
621472 Subcontract Payments more than $25,000

SUPPLIES (Includes Materials, Utilities, and Dues/Subscriptions)
62201 AGRICULTURAL SUPPLIES - Seeds, fertilizer, animal feed, and other farm supplies. AES feed supplies not specifically identified elsewhere.

62204 EDUCATIONAL SUPPLIES - Any supplies and materials relating to the education of students.

62205 FOOD SUPPLIES

62208 LABORATORY SUPPLIES - Supplies used in research.

62208A LABORATORY SUPPLIES(Animals) - Small animals used in research.

62209 MEDICAL SUPPLIES - Purchased for use -- Not for Resale.
MINOR TOOLS - Tools costing less than $1,000.00.

PHOTOCOPY, PHOTO AND REPRODUCTION SUPPLIES - All photo and reproduction supplies and materials including photocopy, film, videotapes and cassettes. (Not to be confused with printing.)

VEHICULAR SUPPLIES

BULK GASOLINE

BOOKS and Reference Material - This includes films, filmstrips, prerecorded cassettes and tapes, books, and journals of a relatively permanent nature or used for reference

SHOP SUPPLIES & TOOLS

MINOR EQUIPMENT - Non-computing equipment ($1000 - $4,999).

DIESEL FUEL

WEED CONTROL

CHEMICALS - Chemicals used for non-academic purposes.

COMPUTER EQUIPMENT - Computing equipment, including peripherals, costing less than $5,000.00.

MINOR SOFTWARE - Software with a unit cost less than $100,000.00.

KITCHEN SUPPLIES

GROCERY

COSTUMES/SCENERY/SCRIPTS (only used by Shakespeare in the Parks)

PROGRAM EXPENSE

FEED SUPPLEMENT

GRAIN

HAY

MARINE SUPPLIES

FERTILIZER

OFFICE/COMPUTER SUPPLIES - All supplies and materials necessary to operate and maintain an office.

PUBLICATION EXPENSE
62295  CUSTODIAL/CLEANING SUPPLIES

62601  ELECTRICITY

62602  HEATING FUEL

62603  NATURAL GAS

62604  LABORATORY GAS

62605  WATER AND SEWER

62606  GARBAGE AND TRASH REMOVAL

62607  PROPANE

62801  DUES - Memberships in organizations where MSU is the institutional member and is required to join (excludes all personal memberships).

62802  SUBSCRIPTIONS - Magazines, newspapers, periodicals, directories, technical services, subscriptions including computer update; license renewals; programming costs.

62809  EDUCATIONAL/TRAINING COSTS – Training costs including light refreshments or meals served during seminars, workshops, professional meetings or conferences. Hospitality Form required for food over $30. Participant List required.

62868a  HUMAN SUBJECTS PAYMENT - payments to participants

62889C  INTERNAL ASSESSMENT - CENTRAL

62889E  E-WASTE ASSESSMENT

62999  GOODS PURCHASED FOR RESALE - To be used by revenue producing centers ONLY when a product is purchased, inventoried and then resold. Includes Student Health Service purchases for resale.

COMMUNICATIONS

62304  POSTAGE AND MAILING - Including telegram, Federal Express and UPS.

62305  UPS (UNITED POSTAL SERVICE) Charges

62309  ADVERTISING - Other than recruiting. Include copy of ad.

62315  ADVERTISING – Newspaper – other than recruiting. Include copy of ad.

62316  EMPLOYMENT ADS – Out-of-State Advertisement. Include copy of ad.

62317  EMPLOYMENT ADS – Instate Advertisements. Include copy of ad.
62319 CELLULAR PHONES
62320 Long Distance Video Conference (BTC charges for video conferencing)
62322 Teleconferences
62371 TELEPHONE MONTHLY SERVICE - Non State Provider – Replaces 62370 Monthly service charges, including private line service and usage, equipment, Information/Operator, directory assistance
62374 INTERNET SERVICES
62386 Long Distance Telephone- Non State Provider
623B0 ITSD Voice Services (Used by ITC) Replaces 62372 Including long distance, credit card calls, telefax, and cellular phone itemized charges.
623B1 ITSD Video Services (Used by ITC)
623B2 ITSD Network Services (Used by ITC)
623B3 ITSD Pass-Through NTSB (Used by ITC)
623B4 LONG DISTANCE TELEPHONE – State Provider (ITSD) – Replaces 62385 Including long distance, credit card calls, and telefax

TRAVEL – Transportation on public conveyances, meals, and lodging per diem, mileage allowances for private cars used by employees (both in-state and out-of-state)

EMPLOYEE IN-STATE
62401 IN-STATE PERSONAL CAR MILEAGE
62403 IN-STATE AIRCRAFT RENTAL - (Employee) When an employee is the pilot (this is not for chartered flights). Also, please check with Safety & Risk Management before making arrangements.
62404 IN-STATE STATE MOTOR POOL (Used by Motor Pool when they bill the department)
62405 IN-STATE TRAVEL - Other (Employee)
62406 IN-STATE NO RECEIPT LODGING -- In-state lodging allowance when a receipt is not obtained when travel is NOT in conjunction with training. Taxable
62407 IN-STATE Taxable Meals (Employee) – In-state meals claimed for a day trip with no overnight stay
62408 IN-STATE LODGING-STATE EMPLOYEES - Lodging in-state for staff and other state employees.
62409  IN-STATE CARE RENTAL - If the car is rented in state, use this account

62410  IN-STATE MEALS (Employee)

62436  IN-STATE No Receipt Lodging - Training (Employee) - In-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

**EMPLOYEE OUT-OF-STATE**

62411  OUT-OF-STATE PERSONAL CAR MILEAGE (Employee)

62413  OUT-OF-STATE AIRCRAFT RENTAL (Employee)

62415  OUT-OF-STATE TRAVEL (Employee)

62416  OUT-OF-STATE NO RECEIPT LODGING (Employee) - Out-of-state lodging allowance when a receipt is not obtained when travel is NOT due to training. Taxable

62417  OUT-OF-STATE Taxable Meals (Employee) - Out-of-state meals claimed for a day trip with no overnight stay.

62418  OUT-OF-STATE Lodging (Employee)

62419  OUT-OF-STATE CAR RENTAL - If the car is rented out of state, use this account

62430  OUT-OF-STATE MEALS - When an overnight stay is involved (Employee)

62447  OUT-OF-STATE NO RECEIPT LODGING- TRAINING (Employee) - Out-of-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

**EMPLOYEE FOREIGN TRAVEL**

62426  FOREIGN TRAVEL (Employee) - Out of country travel

**NON-EMPLOYEE TRAVEL**

62494  NON-EMPLOYEE TRAVEL MILEAGE

62495  NON-EMPLOYEE TRAVEL MEALS

62497  NON-EMPLOYEE IN-STATE LODGING- Lodging in-state for non-staff such as students and athletic teams.

62498  NON-EMPLOYEE TRAVEL - In-state or out-of-state travel for non-staff such as students and athletic teams.

**OTHER TRAVEL EXPENSES**

62810  RELOCATION-TAXABLE - Includes taxable moving expenses for successful position candidates. (If UBS/HR determines expenditure is non-taxable, the code may be changed to 62863)

62815  RECRUITING - Travel, meals, lodging for position candidates and prospective athletes. Not advertisin
REGISTRATION FEES - Conference and meeting registrations.

RENT – Charges for the use of equipment or use of facilities.

OFFICE EQUIPMENT RENT - Photocopy machines, calculators, typewriters, furniture, postage meter rent.

OTHER EQUIPMENT RENT - Rent for other non-office equipment.

STORAGE-RENT – Rent expense incurred to store equipment

LEASED ITEMS - All leased items that will not become State property.

BUILDING RENT - Rent of rooms or office space.

SIGNIFICANT SPACE LEASE

REPAIR AND MAINTENANCE – Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facilities Services billing.

BUILDING AND GROUNDS REPAIR AND MAINTENANCE - Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facility Services billing.

EQUIPMENT REPAIRS AND MAINTENANCE - Maintenance contracts and other repairs for computers, copiers, typewriters, calculators and other equipment.

VEHICLE REPAIR AND MAINTENANCE - Repair and maintenance to all State vehicles.

FARM EQUIPMENT

MULTI-USER COMPUTERS & TERMINALS

SOFTWARE MAINTENANCE - Costs associated with software maintenance contracts including cloud-based services

AWARDS

SCHOLARSHIPS & FELLOWSHIPS – Stipends, scholarships, etc.

SCHOLARSHIPS - Books

SCHOLARSHIPS - Foundation for Athletics Students only, all others use 62828

SCHOLARSHIPS - Medical for Athletics Students only, all others use 62828

SCHOLARSHIPS - SOAF for Athletics Students only, all others use 62828

SCHOLARSHIPS - Travel

PARTICIPANT SUPPORT

PARTICIPANT SUPPORT COSTS- Use the following specific participant support account codes whenever possible:

PARTICIPANT SUPPORT – Contracted Services - Services listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits). Requires specific OSP budget code.
NON-MANDATORY TRANSFERS
68801 NON MANDATORY TRANSFER

CAPITAL EXPENDITURES/FACILITIES SERVICES
68820 CAPITAL EXPENDITURES THROUGH FACILITIES SERVICES

CAPITAL / EQUIPMENT
63106 COMPUTER/TERMINALS – Over $5,000.

63199 EQUIPMENT - New equipment which is of a non-consumable nature; has an estimated life expectancy of more than one year; and cost equal to or greater than $5,000.00. (Includes shipping, handling & installation costs.)

63299 LIVESTOCK - Includes the cost of horses, cattle, sheep, goats, swine, poultry and other live non-expendable animals.

63401 SOFTWARE - Mutli-user software with a cost of $100,000.00 or more.

64299 CAPITAL OUTLAY - GENERAL- Including the contract price of structures housing people, animals, equipment or material, additions and new carpeting or drapery (where they have not been previously installed or permanently attached).